

Section J.2

Technical Definitions, Acronyms, and Abbreviations

J-2.1 Technical Definitions

J-2.1.1 By and For Others

These are disbursements/collections made by one disbursing station for another Governmental Station/Agency.

J-2.1.2 Case

A case is a Foreign Military Sales (FMS) contractual sales agreement between the United States of America and an eligible foreign country or international organization documented by a Letter of Offer and Acceptance (LOA). A FMS case identifier is assigned for the purpose of identification, accounting, and data processing for each LOA.

J-2.1.3 Case Closure

At the end of the life cycle of a sales agreement between the US Government and a customer, the FMS "case" must be financially and logistically closed within 24 months after the last goods or services have been delivered. For each closed case, all accounting functions (obligations, collections, recording, etc.) have been properly recorded and reconciled among all systems.

J-2.1.4 Cash Management Accounting

There are differences in cash flow, analysis and cash availability between US Government general funds and Security Assistance funds. Security Assistance cash availability is based on a constant analysis and presentation of cash requirements to foreign purchasers, commercial banks, and the Federal Reserve Bank, New York. Congressional legislation requires that cash be deposited by foreign purchasers into the US Treasury (UST) before a payment can be made by US Disbursing Officer to vendors or reimbursement made to appropriated funds for goods and services provided the foreign purchaser.

J-2.1.5 Corporate Information System

For the purpose of this request for proposal, references to the corporate information system include the Defense Integrated Financial System (DIFS) Automated Information System (AIS) or the Contractor's proposed replacement system for DIFS.

J-2.1.6 Corporate Level Accounting

Corporate level accounting is the highest level of accounting performed within Security Assistance. Corporate accounting takes accounting data provided from the departmental and installation levels and performs consolidation, reconciliation, and recording. The Corporate level provides financial statements to the UST, DFAS Headquarters, and Defense Security Cooperation Agency (DSCA).

J-2.1.7 Customer Relationship Management

Customer relationship management is defined as providing superior guidance and support to customers. Visiting and hosting customers is a vital requirement of this service.

J-2.1.8 DFAS Recordable

“DFAS recordable” is defined as accounting transactions that DFAS inputs into accounting systems.

J-2.1.9 Delivery Reporting

While the responsibility for actually delivering FMS ordered goods and services belongs to the various Military Department activities, the recording and reporting of transactions is performed by DFAS SAA activities.

Implementing agencies report the cost of Department of Defense (DoD) services, inventory items, and new procurement to the DFAS using delivery reports (DD Form 1517) or automated equivalents through the Financial Integrated Control System (FICS) delivery transactions to the SAA AIS. Both accrued expenditures paid (work in process) and physical deliveries must be reported to this system within 30 days of occurrence (date of shipment or performance). Earned reimbursements as a result of these shipments/deliveries must be paid within 20 working days from the date of receipt by the DFAS. DFAS assists with physical delivery reporting based on agreements with each Service major command and performs the effort required for all financial deliveries (accrued expenditures).

J-2.1.10 Departmental Level Accounting

Departmental may be viewed as the mid-level of accounting performed within SAA. This level receives information on financial transactions that have occurred from the base-level (Installation) accounting department. It then consolidates, reconciles, and records the data. Finally, the departmental level advances reports to the corporate level. This level of accounting also produces financial reports for the Military Departments (MILDEPS).

J-2.1.11 Federal Reserve Bank (FRB) Wires

FRB wires are deposits that are made directly by foreign customers to the FRB of New York.

J-2.1.12 Funding Activity

An accounting entity (set of self-balancing accounts) established for a specific line of work.

J-2.1.13 Installation Level Accounting

Installation level accounting is the day-to-day base level accounting functions performed for SAA. This level of accounting records detailed data into various accounting systems, and reports and communicates closely with the departmental accounting level.

J-2.1.14 Interfund Billing

The interfund billing process is a method for funding items purchased from Sources of Supply (SOS) other than the USAF (i.e. DLA, GSA, Army, etc.). This process allows the SOS to perform self-reimbursement for material and/or services provided to the customer. The Security Assistance Management Information System (SAMIS) is used to process interfund bills for the USAF. The SAMIS' procedures are in concurrence with DoD Regulation 4000.25-7-M, Interim Change 99-I, Military Standard Billing System.

J-2.1.15 Mandatory Reports

Mandatory reports are defined as any reports that are required by regulation or law.

J-2.1.16 Open FMS Cases

The definition of open FMS cases for purposes of calculating changes for this solicitation includes those cases in "I," implemented, status plus those FMS cases in "C2" status. FMS cases in "I" status refer to the coding in DIFS which indicates that the case has been implemented in that system. FMS cases in "C2" status refer to the accelerated and enhanced accelerated case closures in DIFS where accounting activity continues to occur.

J-2.1.17 SAA AIS

DIFS or alternative AIS system.

J-2.1.18 Surge Requirements

A surge requirement is a large wave or sudden rush of workload condition that may occur at various times of the year. Some anticipated surge requirements occur with activities

such as customer billings and fiscal year-end requirements, and unanticipated surges may result from events such as enactment of new legislation and General Accounting Office (GAO) audit and inquiry requests.

J-2.1.19 Treasury Wire

These are funds that are remitted to the UST via United States financial institutions from a foreign customer.

For additional technical definitions pertaining to SAA, refer to the DoD 5105.38-M Security Assistance DSCA Management Manual (SAMM) at the following web address:

www.dsca.osd.mil/publications.htm

J-2.2 Acronyms and Abbreviations

A

ABS	Automated Billing System
ACRS	Appropriation Control and Reporting System
ADAP	Ammunition Demand Automatic Processing
ADP	Automated Data Processing
ADPE	Automated Data Processing Equipment
AGA	Association of Government Accountants
AICPA	American Institute of Certified Public Accountants
AIS	Automated Information System
ARCS	Automated Reconciliation CCSS and SOMARDS
ARS	Automated Reconciliation System
ASATMS	Army Security Assistance Training Management System
ASMC	American Society of Military Comptrollers
ASO	Acquisition Support Organization

B

BARS	Base-Level Accounts Receivable System
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C

CAPS	Commercial Accounts Payable System
CCCI	Case Closure Certificate Inventory
CCOPES	Case Close Out Process Execution System
CCR	Configuration Change Request
CCSS	Commodity Command Standard System
CDA	Central Design Agency
CDRL	Contract Data Requirement List
CERPS	Centralized Expenditure/ Reimbursement Processing System
CERT	Corporate Electronic Fund Transfer Database
CFO	Chief Financial Officer

CGFM	Certified Government Financial Manager
CHOOSE	Centralized History On-line Operator Search Engine
CISIL	Centralized Integrated System for International Logistics
CLIN	Contract Line Item Number
CMCS	Case Management Control System
CMM	Capability Maturity Model
COARS	Command-Level Accounting and Reporting System
COEMIS	Corps of Engineers Management Information System
COOP	Continuity of Operations Plan
COSP	Continuity of Services Plan
COTS	Commercial Off-the-Shelf
CPA	Certified Public Accountant
CPAS	Central Procurement Accounting System
CRRS	Contract Reconciliation Registration System

D

DAAS	Defense Automated Addressing System
DBMS	DFAS Business Management Systems/Data Base Management System
DCARRS	Defense Contract Administration Reimbursable Reporting System
DCAS	Defense Cash Accountability System
DCMS	Defense Cash Management System
DCRM	Defense Check and Reconciliation Management Tool
DDARS	Defense Disbursing Analysis Reporting System
DECC	Defense Enterprise Computing Center
DELMARS	Data Element Management/Accounting Report System
DFAS	Defense Finance and Accounting Service
DFAS-DE	Denver Location
DFAS-DY	Dayton Location
DFAS-LI	Limestone Field Site
DFAS-OM	Omaha Field Site
DFAS-SA	San Antonio Field Site
DFAS-SB	San Bernardino Field Site
DFAS-SL	St. Louis Field Site
DFMC	Defense Financial Management Certification
DIFS	Defense Integrated Financial System
DJAS	Defense Joint Accounting System
DSAMS	Defense Security Assistance Management System
DSCA	Defense Security Cooperation Agency
DSN	Digital Service Network

E

EA	Expenditure Authorization
EC/EDI	Electronic Commerce/Electronic Data Interchange
EDA	Electronic Document/Data Access

EEO	Equal Employment Opportunity
EFT	Electronic Fund Transfer
EIMS	Executive Information Management System
ELAN	Enterprise Local Area Network
ELECTRA	Electronic Error Correction and Transaction Analysis
EUD	Elimination Unmatched Disbursement

F

FASAB	Financial Accounting Standards Advisory Board
FD	Functional Description
FEV	Front End Validation
FIABS	Financial Inventory Accounting & Billing System
FICS	Foreign Military Sales Integrated Control System
FIS	Facilities Information System
FMF	Foreign Military Financing
FMFIA	Federal Managers' Financial Integrity Act
FMR	Financial Management Regulation
FMS	Foreign Military Sales
FMSCAS	Foreign Military Sales Contract Administrative System
FMSCS	Foreign Military Sales Credit System
FOIA	Freedom of Information Act
FRAM	Fleet Resource Accounting Module
FRB	Federal Reserve Bank
FRS	Financial Reporting System
FTE	Full Time Equivalent

G

GAAP	Generally Accepted Accounting Practices
GAFS	General Accounting and Finance System
GAO	General Accounting Office
GFE	Government Furnished Equipment
GFP	Government Furnished Property
GFS	Government Furnished Services
GOALS	Government On-Line Accounting Link System

H

HAS	Headquarters Accounting System
HQARS	Headquarters Accounting and Reporting System

I

IAPS	Integrated Accounts Payable System
IATS	Integrated Automated Travel System
IMET	International Military Education and Training

J

JOCAS II Job Order Cost Accounting System

K

L

LDRPS Living Disaster Recovery Plan Systems

LOA Letter of Offer and Acceptance

M

MAFR Merged Accountability Fund Reporting System

MAJCOM Major Command

MASL Military Articles and Sales List

MCERRS Marine Corp Expenditure & Reimbursement Reporting System

MCIF Marine Corps Industrial Fund System

MDMS Maintenance Data Management System

MEM Memorandum

MILDEPS Military Departments

MISIL Management Information System for International Logistics

MOCAS Mechanization of Contract Administration Systems

MOD Modified Washington Headquarters Service Accounting Allotment System

MUMMS Marine Unified Materiel Management System

N

NAVFICS Navy Foreign Military Sales Integrated Control System

NIPRNET N-level Internet Protocol Router Network

NRS Navy Regulation System

NULO Negative Unliquidated Obligation

O

OA Obligation Authority

ODS Operational Data Store

OLRV Online Report Viewing

OMB Office of Management and Budget

OPAC Online Payment and Collection System

ORS Online Reports System

OSHA Occupational Safety & Health Administration

P

PBAS	Program Budget and Accounting System
PPR	Production Problem Report
PTR	Production Trouble Report
PWS	Performance Work Statement

Q

QAE	Quality Assurance Evaluator
QASP	Quality Assurance Surveillance Plan

R

RCRA	Responsible Contract Reconciliation Agent
REACT	Reject Entry and Correction Technique

S

SA3	Security Assistance Automation Army
SAA	Security Assistance Accounting
SAA AIS	Security Assistance Accounting Automated Information System
SAAMSS	Security Assistance Automated Management Supply System
SA-ARS	Security Assistance Automated Reconciliation System
SABRS	Standard Accounting Budgeting and Reporting System
SAMIS	Security Assistance Management Information System
SAMM	Security Assistance Management Manual
SAMMS	Standard Automated Material Management System
SAPAS	Standard Army Procurement Appropriation System
SAR	Systems Archival and Retrieval System
SCR	Systems Change Requirement
SCRT	Standard Contract Reconciliation Tool
SDAF	Special Defense Acquisition Fund
SDR	Supply Discrepancy Report
SEI	Software Engineering Institute
SEICMM	Software Engineering Institute Capability Maturity Model
SIFS	Standard Industrial Fund System
SOF	Status of Funds
SOMARDS	Standard Operation and Maintenance Army Research & Development System
SOP	Standard Operating Procedures
SPR	System Problem Reports
SQA	Software Quality Assurance Plan
SRD1	Standard Army Financial System Redesign One
STANFINS	Standard Army Financial System
STARS	Standard Accounting and Reporting System

STARS-FL	Standard Accounting and Reporting System-Field Level
STATIS	Student Training and Tracking Information System

T

TFR	Total Final Reporting
TPR	Test Problem Report
TRACS	Training Control System
TSLDS	Trident Submarine Logistics Data System
TSO	Time-Sharing Option
TTB	Treasury Trial Balance

U

UADPS	Uniform Inventory Control Points - Uniformed ADP System
UDRS	Unmatched Disbursement Reconciliation System
ULO	Unliquidated Obligation
UMD	Unmatched Disbursement
USC	United States Code
UST	United States Treasury

V

VIPS	Voucher Input Preparation System
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W

WAAS	Washington Headquarters Service Accounting Allotment System
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Additional acronym lists may be accessed through the following web sites:

www.dfas.mil/library/

www.dtic.mil/comptroller/fmr/15/index.html

For the purpose of this document, the acronyms in Exhibit J.2 take precedent over acronyms that may appear in the web sites above.